

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,
Plaintiff,

v.

Case No. 05-C-0205

**CHARRON N. DAVIS and
CLIFTON L. DAVIS, JR.,
Defendants.**

DECISION AND ORDER

On February 22, 2007, plaintiff United States of America brought this action for unpaid taxes against several defendants who had administered or collected from the Estate of Clifton L. Davis, Sr. Each named defendant appeared save for defendants Charron N. Davis and Clifton L. Davis, Jr., though the Davises were served with process. Plaintiff then reached a settlement with all of the defendants save for the Davises, and on December 5, 2006, plaintiff filed a motion for default judgment against the Davises.

On April 23, 2007, I examined plaintiff's motion and found that plaintiff had established that the Davises had been unjustly enriched. See Dundee Cement Co. v. Howard Pipe & Concrete Prods., Inc., 722 F.2d 1319, 1323 (7th Cir. 1983) (stating that upon the clerk's entry of default, "the well-pleaded allegations of a complaint relating to liability are taken as true"). However, I found that the documentation accompanying plaintiff's motion was insufficient to determine the proper damages. Thus, I ordered a hearing. On May 18, 2007, a hearing was held and on June 8, 2007, plaintiff filed a brief arguing that the evidence submitted at the hearing established that plaintiff is entitled to judgment against Charron N. Davis in the amount of \$87,054.65 and judgment against Clifton L. Davis, Jr. in the amount of \$83,233.76.

I agree that plaintiff has sufficiently set forth a sound legal and factual basis for its calculation of damages.

For the reasons stated above,

IT IS ORDERED that plaintiff's motion for default judgment is **GRANTED**.

IT IS FURTHER ORDERED that judgment be entered against Charron N. Davis in the amount of \$87,054.65 and against Clifton L. Davis, Jr. in the amount of \$83,233.76.

Dated at Milwaukee, Wisconsin, this 15 day of June, 2007.

/s _____
LYNN ADELMAN
District Judge